

**Illinois Department of Revenue
Regulations**

Title 86 Part 501 Section 501.100 Definitions
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TITLE 86: REVENUE

**PART 501
Environmental Impact Fee**

Section 501.100 Definitions

For purposes of this Part, the following definitions apply:

"Department" means the Illinois Department of Revenue.

"Fuel" means all liquids defined as "Motor Fuel" in Section 1.1 of the Motor Fuel Tax Law and aviation fuels and kerosene, but excluding liquified petroleum gases. (Section 305 of the Law)

"Law" means the Environmental Impact Fee Law [415 ILCS 125].

"Receiver" means a person who is licensed under Section 3c of the Motor Fuel Tax Law and who either produces, refines, blends, compounds or manufactures fuel in this State, or transports fuel into this State or receives fuel transported to him from without the State or exports fuel out of this State, or who is engaged in distribution of fuel primarily by tank car or tank truck, or both, and who operates an Illinois bulk plant that has active fuel bulk storage capacity of not less than 30,000 gallons. (Section 305 of the Law)